

Build America PAC
153-01 Jamaica Avenue
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Jamaica, NY 11432

April 30, 2008

Ms. Julie Fleming
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Identification Number: C00377143
RE: Year-End Report (7/1/2007-12/31/2007)
Response Due Date: May 16, 2008

Dear Ms. Fleming:

This letter is in response to your request for additional information. You ask about expenditures made for Fundraising Consulting Services and Food/Beverage for Fundraiser on Schedule B of the Build America PAC Year-End Report. These expenditures were not made on behalf of any federal candidates, and were used specifically to support the fundraising activities of the Build America PAC.

I hope this information adequately addresses your questions. If you need any further information, please do not hesitate to contact the committee.

Sincerely,

Patsy A. Simmons
Treasurer